

SUPPLEMENT

Section VII

U.S. Standard General Ledger
Data Validations - Detail

| No | Name | Description | Rule | Attribute | Combination | | | | |
|-----|------------------------------------|---|------|-------------------------------|----------------------------|-----------------------------|--|--|--|
| 14E | Year of Budget Authority Indicator | Year of Budget Authority Indicator is required for the applicable USSGL accounts. | | YEAR OF BUDGET AUTHORITY CODE | FINANCING ACCOUNT CODE | | | | |
| | | | Pass | (BLANK) | D | | | | |
| | | | Pass | (BLANK) | G | | | | |
| | | | Fail | BAL | D | | | | |
| | | | Fail | BAL | G | | | | |
| | | | Fail | NEW | D | | | | |
| | | | Fail | NEW | G | | | | |
| 15E | Availability Time Indicator | Availability Time Indicator is required for the applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | Begin End Indicator | AVAILABILITY TIME INDICATOR | | | |
| | | | Fail | 462000 | B | A | | | |
| | | | Fail | 462000 | B | S | | | |
| | | | Fail | 462000 | E | (BLANK) | | | |
| | | | Pass | 462000 | B | (BLANK) | | | |
| | | | Pass | 462000 | E | A | | | |
| | | | Pass | 462000 | E | S | | | |
| 17E | Prior Year Adjustment Code | Prior Year Adjustment Code is required for the applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | PRIOR YEAR ADJUSTMENT CODE | TAS STATUS | | | |
| | | | Fail | 411100 | X | E | | | |
| | | | Fail | 411200 | X | E | | | |
| | | | Fail | 411300 | X | E | | | |
| | | | Fail | 411400 | X | E | | | |
| | | | Fail | 411500 | X | E | | | |
| | | | Fail | 411600 | X | E | | | |
| | | | Fail | 411700 | X | E | | | |
| | | | Fail | 411800 | X | E | | | |
| | | | Fail | 412100 | X | E | | | |
| | | | Fail | 412300 | X | E | | | |
| | | | Fail | 412400 | X | E | | | |
| | | | Fail | 412500 | X | E | | | |
| | | | Fail | 413100 | X | E | | | |
| | | | Fail | 413200 | X | E | | | |
| | | | Fail | 413600 | X | E | | | |
| | | | Fail | 414100 | X | E | | | |
| | | | Fail | 415000 | X | E | | | |
| | | | Fail | 415700 | X | E | | | |
| | | | Fail | 415800 | X | E | | | |

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|-----|----------------|--|-------------|----------------------|--------------|-------------------|--|--|
| | | | Fail 416800 | X | E | | | |
| | | | Fail 417000 | X | E | | | |
| | | | Fail 417500 | X | E | | | |
| | | | Fail 419000 | X | E | | | |
| | | | Fail 421200 | X | E | | | |
| | | | Fail 429000 | X | E | | | |
| | | | Fail 438200 | X | E | | | |
| | | | Fail 438700 | X | E | | | |
| | | | Fail 438800 | X | E | | | |
| | | | Fail 439200 | X | E | | | |
| | | | Fail 439400 | X | E | | | |
| | | | Fail 439700 | X | E | | | |
| | | | Fail 439800 | X | E | | | |
| | | | Fail 439900 | X | E | | | |
| | | | Fail 445000 | X | E | | | |
| | | | Fail 462000 | X | E | | | |
| | | | Fail 490800 | X | E | | | |
| 21E | GTAS Fund Type | Specific USSGL accounts are valid for each GTAS Fund Type. | | USSGL ACCOUNT NUMBER | FUND TYPE | CONCATENATE D TAS | | |
| | | | Fail 411400 | ET | 015 X8526000 | | | |
| | | | Fail 411400 | ET | 015 X8585000 | | | |
| | | | Fail 411400 | ET | 015 X8594000 | | | |
| | | | Fail 411400 | ET | 015 X8595000 | | | |
| | | | Fail 411400 | ET | 015 X8596000 | | | |
| | | | Fail 411400 | ET | 015 X8600000 | | | |
| | | | Fail 411400 | ET | 015 X8602000 | | | |
| | | | Fail 411400 | ET | 015 X8604000 | | | |
| | | | Fail 411400 | ET | 015 X8608000 | | | |
| | | | Fail 411400 | ET | 070 X8530000 | | | |
| | | | Fail 411400 | ET | 070 X8598000 | | | |
| 22E | TAS Status | The USSGL accounts must be valid for the TAS Status. | | USSGL ACCOUNT NUMBER | FUND TYPE | TAS STATUS | | |
| | | | Fail 435000 | EG | U | | | |
| | | | Fail 435000 | ER | U | | | |
| | | | Fail 435000 | EP | U | | | |
| | | | Fail 435000 | TR | U | | | |
| | | | Fail 435000 | EC | U | | | |
| | | | Fail 435000 | EM | U | | | |
| | | | Pass 435000 | ES | U | | | |

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|-----|-----------------------|--|------|----------------------|----------------|------------------|--|--|
| | | | Pass | 435000 | ET | U | | |
| 23E | Borrowing Source Code | Borrowing Source Code is required for applicable USSGL accounts. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | BORROWING SOURCE | | |
| | | | Fail | 438200 | D | F | | |
| | | | Fail | 438200 | D | T | | |
| | | | Fail | 438200 | D | P | | |
| | | | Fail | 438200 | P | F | | |
| | | | Fail | 438200 | P | T | | |
| | | | Fail | 438200 | S | F | | |
| | | | Fail | 438200 | S | T | | |
| | | | Fail | 438200 | S | P | | |
| | | | Fail | 438200 | C | F | | |
| | | | Fail | 438200 | C | T | | |
| | | | Fail | 438200 | C | P | | |
| | | | Fail | 438200 | P | P | | |
| | | | Fail | 438200 | B | (BLANK) | | |
| | | | Pass | 438200 | B | F | | |
| | | | Pass | 438200 | B | P | | |
| | | | Pass | 438200 | B | T | | |
| | | | Pass | 438200 | D | (BLANK) | | |
| | | | Pass | 438200 | P | (BLANK) | | |
| | | | Pass | 438200 | S | (BLANK) | | |
| | | | Pass | 438200 | C | (BLANK) | | |
| | | | Fail | 438400 | C | F | | |
| | | | Fail | 438400 | C | P | | |
| | | | Fail | 438400 | C | T | | |
| | | | Fail | 438400 | D | F | | |
| | | | Fail | 438400 | D | P | | |
| | | | Fail | 438400 | D | T | | |
| | | | Fail | 438400 | P | F | | |
| | | | Fail | 438400 | P | P | | |
| | | | Fail | 438400 | P | T | | |
| | | | Fail | 438400 | S | F | | |
| | | | Fail | 438400 | S | P | | |
| | | | Fail | 438400 | S | T | | |
| | | | Pass | 438400 | P | (BLANK) | | |
| | | | Pass | 438400 | S | (BLANK) | | |
| | | | Pass | 438400 | C | (BLANK) | | |
| | | | Pass | 438400 | D | (BLANK) | | |

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|----|------|-------------|------|-----------|-------------|---------|--|--|
| | | | Fail | 439200 | B | (BLANK) | | |
| | | | Fail | 439200 | C | F | | |
| | | | Fail | 439200 | C | T | | |
| | | | Fail | 439200 | C | P | | |
| | | | Fail | 439200 | D | F | | |
| | | | Fail | 439200 | D | T | | |
| | | | Fail | 439200 | D | P | | |
| | | | Fail | 439200 | E | F | | |
| | | | Fail | 439200 | E | T | | |
| | | | Fail | 439200 | E | P | | |
| | | | Fail | 439200 | F | F | | |
| | | | Fail | 439200 | F | T | | |
| | | | Fail | 439200 | F | P | | |
| | | | Fail | 439200 | P | F | | |
| | | | Fail | 439200 | P | T | | |
| | | | Fail | 439200 | P | P | | |
| | | | Fail | 439200 | R | F | | |
| | | | Fail | 439200 | R | T | | |
| | | | Fail | 439200 | R | P | | |
| | | | Fail | 439200 | S | F | | |
| | | | Fail | 439200 | S | T | | |
| | | | Fail | 439200 | S | P | | |
| | | | Pass | 439200 | B | F | | |
| | | | Pass | 439200 | B | T | | |
| | | | Pass | 439200 | B | P | | |
| | | | Pass | 439200 | C | (BLANK) | | |
| | | | Pass | 439200 | D | (BLANK) | | |
| | | | Pass | 439200 | E | (BLANK) | | |
| | | | Pass | 439200 | F | (BLANK) | | |
| | | | Pass | 439200 | P | (BLANK) | | |
| | | | Pass | 439200 | R | (BLANK) | | |
| | | | Pass | 439200 | S | (BLANK) | | |
| | | | Fail | 439300 | B | (BLANK) | | |
| | | | Fail | 439300 | C | F | | |
| | | | Fail | 439300 | C | T | | |
| | | | Fail | 439300 | C | P | | |
| | | | Fail | 439300 | D | F | | |
| | | | Fail | 439300 | D | T | | |
| | | | Fail | 439300 | D | P | | |
| | | | Fail | 439300 | E | F | | |

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|-----|--|--|-------------|----------------------|-----------------------|------------------------|--|--|
| | | | Fail 439300 | E | T | | | |
| | | | Fail 439300 | E | P | | | |
| | | | Fail 439300 | F | F | | | |
| | | | Fail 439300 | F | T | | | |
| | | | Fail 439300 | F | P | | | |
| | | | Fail 439300 | P | F | | | |
| | | | Fail 439300 | P | T | | | |
| | | | Fail 439300 | P | P | | | |
| | | | Fail 439300 | R | F | | | |
| | | | Fail 439300 | R | T | | | |
| | | | Fail 439300 | R | P | | | |
| | | | Fail 439300 | S | F | | | |
| | | | Fail 439300 | S | T | | | |
| | | | Fail 439300 | S | P | | | |
| | | | Pass 439300 | B | F | | | |
| | | | Pass 439300 | B | T | | | |
| | | | Pass 439300 | B | P | | | |
| | | | Pass 439300 | C | (BLANK) | | | |
| | | | Pass 439300 | D | (BLANK) | | | |
| | | | Pass 439300 | E | (BLANK) | | | |
| | | | Pass 439300 | F | (BLANK) | | | |
| | | | Pass 439300 | P | (BLANK) | | | |
| | | | Pass 439300 | R | (BLANK) | | | |
| | | | Pass 439300 | S | (BLANK) | | | |
| 24E | Reporting Type Code | The USSGL Accounts must be valid for the Reporting Type Code. | | USSGL ACCOUNT NUMBER | REPORTING TYPE CODE | CONCATENATE D TAS | | |
| | | | Pass 340000 | U | 020 X6311000 | | | |
| 25 | 439100 and Appropriation Flag Validation | USSGL 439100 can only be used on the bulk file if the Appropriation Flag on the SMAF is I (Indefinite) or M (Mixed). | | USSGL ACCOUNT NUMBER | APPROPRIATION FLAG | | | |
| | | | =439100 | =(BLANK) | | | | |
| 26 | Anticipated USSGL Account Balance in Period 12 | If the period is 12, then the account balance for all anticipated USSGL accounts must be zero. | | Reporting Period | DOLLAR AMOUNT | SGL ANTICIPATED | | |
| | | | =12 | <>0 | =Y | | | |
| 27 | Credit Cohort Year and Financing Account Code Validation | If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. | | CREDIT COHORT YEAR | BUDGETARY PROPRIETARY | FINANCING ACCOUNT CODE | | |

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| No | Name | Description | Rule | Attribute | Combination | | | | |
|----|------|-------------|----------|-----------|-------------|--|--|--|--|
| | | | =(BLANK) | =A | =D | | | | |
| | | | =(BLANK) | =A | =N | | | | |
| | | | =(BLANK) | =A | =G | | | | |
| | | | =(BLANK) | =B | =N | | | | |
| | | | =(BLANK) | =P | =D | | | | |
| | | | =(BLANK) | =P | =N | | | | |
| | | | =(BLANK) | =P | =G | | | | |
| | | | =1992 | =B | =D | | | | |
| | | | =1992 | =B | =G | | | | |
| | | | =1993 | =B | =D | | | | |
| | | | =1993 | =B | =G | | | | |
| | | | =1994 | =B | =D | | | | |
| | | | =1994 | =B | =G | | | | |
| | | | =1995 | =B | =D | | | | |
| | | | =1995 | =B | =G | | | | |
| | | | =1996 | =B | =D | | | | |
| | | | =1996 | =B | =G | | | | |
| | | | =1997 | =B | =D | | | | |
| | | | =1997 | =B | =G | | | | |
| | | | =1998 | =B | =D | | | | |
| | | | =1998 | =B | =G | | | | |
| | | | =1999 | =B | =D | | | | |
| | | | =1999 | =B | =G | | | | |
| | | | =2000 | =B | =D | | | | |
| | | | =2000 | =B | =G | | | | |
| | | | =2001 | =B | =D | | | | |
| | | | =2001 | =B | =G | | | | |
| | | | =2002 | =B | =D | | | | |
| | | | =2002 | =B | =G | | | | |
| | | | =2003 | =B | =D | | | | |
| | | | =2003 | =B | =G | | | | |
| | | | =2004 | =B | =D | | | | |
| | | | =2004 | =B | =G | | | | |
| | | | =2005 | =B | =D | | | | |
| | | | =2005 | =B | =G | | | | |
| | | | =2006 | =B | =D | | | | |
| | | | =2006 | =B | =G | | | | |
| | | | =2007 | =B | =D | | | | |
| | | | =2007 | =B | =G | | | | |
| | | | =2008 | =B | =D | | | | |

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|-----|--|--|-------|--------------------|-------------------|------------------------|--|--|
| | | | =2008 | =B | =G | | | |
| | | | =2009 | =B | =D | | | |
| | | | =2009 | =B | =G | | | |
| | | | =2010 | =B | =D | | | |
| | | | =2010 | =B | =G | | | |
| | | | =2011 | =B | =D | | | |
| | | | =2011 | =B | =G | | | |
| | | | =2012 | =B | =D | | | |
| | | | =2012 | =B | =G | | | |
| | | | =2013 | =B | =D | | | |
| | | | =2013 | =B | =G | | | |
| | | | =2014 | =B | =D | | | |
| | | | =2014 | =B | =G | | | |
| | | | =2015 | =B | =D | | | |
| | | | =2015 | =B | =G | | | |
| | | | =2016 | =B | =D | | | |
| | | | =2016 | =B | =G | | | |
| | | | =2017 | =B | =D | | | |
| | | | =2017 | =B | =G | | | |
| 27E | Credit Cohort Year and Financing Account Code Validation | If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. | | CREDIT COHORT YEAR | CONCATENATE D TAS | FINANCING ACCOUNT CODE | | |
| | | | Pass | (BLANK) | 086 X4240000 | D | | |
| | | | Pass | (BLANK) | 086 X4240000 | G | | |
| | | | Pass | (BLANK) | 091 X4251000 | D | | |
| | | | Pass | (BLANK) | 091 X4251000 | G | | |
| | | | Pass | (BLANK) | 091 X4252000 | D | | |
| | | | Pass | (BLANK) | 091 X4252000 | G | | |
| | | | Pass | (BLANK) | 091 X4253000 | D | | |
| | | | Pass | (BLANK) | 091 X4253000 | G | | |
| | | | Pass | (BLANK) | 091 X4255000 | D | | |
| | | | Pass | (BLANK) | 091 X4255000 | G | | |
| | | | Pass | (BLANK) | 091 X4290000 | D | | |
| | | | Pass | (BLANK) | 091 X4290000 | G | | |
| | | | Pass | (BLANK) | 091 X4449000 | D | | |
| | | | Pass | (BLANK) | 091 X4449000 | G | | |
| | | | Pass | (BLANK) | 091 X4453000 | D | | |
| | | | Pass | (BLANK) | 091 X4453000 | G | | |
| | | | Pass | (BLANK) | 091 X4459000 | D | | |

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| | | | Pass | (BLANK) | 091 X4459000 | G | | |
| | | | Pass | (BLANK) | 091 X4300000 | D | | |
| | | | Pass | (BLANK) | 091 X4300000 | G | | |
| | | | Pass | 1001 | 071 X4074000 | D | | |
| | | | Pass | 1001 | 071 X4074000 | G | | |
| | | | Pass | 1001 | 071 X4075000 | D | | |
| | | | Pass | 1001 | 071 X4075000 | G | | |
| | | | Pass | 2018 | 012 X4158000 | D | | |
| | | | Pass | 2018 | 012 X4158000 | G | | |
| | | | Pass | 2018 | 086 X4587000 | D | | |
| | | | Pass | 2018 | 086 X4587000 | G | | |
| 28 | PYA and Beginning Balance Validation | If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting). | Fail | Begin End Indicator | PRIOR YEAR ADJUSTMENT CODE | | | |
| | | | | =B | =B | | | |
| | | | | =B | =P | | | |
| 29 | Program Report Category Code and Apportionment Category Code Validation | If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. | Fail | APPORTIONMENT CATEGORY CODE | PROGRAM REPORT CATEGORY NUMBER | | | |
| | | | | =(BLANK) | =## | | | |
| | | | | =A | =(BLANK) | | | |
| | | | | =B | =(BLANK) | | | |
| | | | | =E | =## | | | |
| 29E | Program Report Category Code and Apportionment Category Code Validation | If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. | Fail | USSGL ACCOUNT NUMBER | APPORTIONMENT CATEGORY CODE | PROGRAM REPORT CATEGORY NUMBER | | |
| | | | Fail | 406000 | B | ## | | |
| | | | Fail | 406000 | A | ## | | |
| | | | Pass | 406000 | A | (BLANK) | | |
| | | | Pass | 406000 | B | (BLANK) | | |
| | | | Fail | 407000 | A | ## | | |
| | | | Fail | 407000 | B | ## | | |
| | | | Pass | 407000 | A | (BLANK) | | |
| | | | Pass | 407000 | B | (BLANK) | | |
| | | | Fail | 421000 | A | ## | | |
| | | | Fail | 421000 | B | ## | | |

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| | | | Pass | 421000 | A | (BLANK) | | |
| | | | Pass | 421000 | B | (BLANK) | | |
| | | | Fail | 421500 | A | ## | | |
| | | | Fail | 421500 | B | ## | | |
| | | | Pass | 421500 | A | (BLANK) | | |
| | | | Pass | 421500 | B | (BLANK) | | |
| | | | Fail | 431000 | A | ## | | |
| | | | Fail | 431000 | B | ## | | |
| | | | Pass | 431000 | A | (BLANK) | | |
| | | | Pass | 431000 | B | (BLANK) | | |
| | | | Fail | 463000 | A | ## | | |
| | | | Fail | 463000 | B | ## | | |
| | | | Pass | 463000 | A | (BLANK) | | |
| | | | Pass | 463000 | B | (BLANK) | | |
| | | | Fail | 465000 | A | ## | | |
| | | | Fail | 465000 | B | ## | | |
| | | | Pass | 465000 | A | (BLANK) | | |
| | | | Pass | 465000 | B | (BLANK) | | |
| 30 | Apportionment Category B and Apportionment Category B Program Code (Number) Validation | If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159. | Fail | APPORTIONME NT CATEGORY CODE | APPORTIONME NT CATEGORY B PROGRAM | | | |
| | | | | = (BLANK) | =#### | | | |
| | | | | =A | =#### | | | |
| | | | | =B | = (BLANK) | | | |
| | | | | =E | =#### | | | |
| 30E | Apportionment Category B and Apportionment Category B Program Code (Number) Validation | If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159. | | USSGL ACCOUNT NUMBER | APPORTIONME NT CATEGORY CODE | APPORTIONME NT CATEGORY B PROGRAM | | |
| | | | Fail | 406000 | B | #### | | |
| | | | Pass | 406000 | B | (BLANK) | | |
| | | | Fail | 407000 | B | #### | | |
| | | | Pass | 407000 | B | (BLANK) | | |
| | | | Fail | 421000 | B | #### | | |
| | | | Pass | 421000 | B | (BLANK) | | |
| | | | Fail | 421500 | B | #### | | |
| | | | Pass | 421500 | B | (BLANK) | | |
| | | | Fail | 431000 | B | #### | | |
| | | | Pass | 431000 | B | (BLANK) | | |
| | | | Fail | 463000 | B | #### | | |

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| | | | Pass | 463000 | B | (BLANK) | | |
| | | | Fail | 465000 | B | #### | | |
| | | | Pass | 465000 | B | (BLANK) | | |
| 31 | BEA Category Validation | The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory). | Fail | BEA CATEGORY INDICATOR | TAS LEVEL BEA CATEGORY | | | |
| | | | | =D | =M | | | |
| | | | | =D | =(BLANK) | | | |
| | | | | =D | =I | | | |
| | | | | =D | =G | | | |
| | | | | =D | =N | | | |
| | | | | =M | =D | | | |
| | | | | =M | =(BLANK) | | | |
| | | | | =M | =I | | | |
| | | | | =M | =G | | | |
| 31E | BEA Category Validation | The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory). | Pass | M | 020 X0503000 | | | |
| 32 | Is First Year and Year of Budget Authority Indicator Validation | If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P. | Fail | AVAILABILITY TYPE CODE | YEAR OF BUDGET AUTHORITY CODE | PRIOR YEAR ADJUSTMENT CODE | IS FIRST YEAR | |
| | | | | <>X | =BAL | =B | =Y | |
| | | | | <>X | =BAL | =P | =Y | |
| | | | | <>X | =BAL | =X | =Y | |
| | | | | <>X | =BAL | =(BLANK) | =Y | |
| | | | | <>X | =NEW | =X | =N | |
| | | | | =X | =BAL | =B | =Y | |
| | | | | =X | =BAL | =P | =Y | |
| | | | | =X | =BAL | =X | =Y | |
| | | | | =X | =BAL | =(BLANK) | =Y | |

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| No | Name | Description | Rule | Attribute | Combination | | | | |
|-----|---|---|------|--------------------------------------|--|--|--|--|--|
| 32E | Is First Year and Year of Budget Authority Indicator Validation | If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P. | | YEAR OF BUDGET AUTHORITY CODE | IS FIRST YEAR | CONCATENATE D TAS | | | |
| | | | Pass | BAL | Y | 339 X1402000 | | | |
| | | | Pass | NEW | N | 57920102019 8299000 | | | |
| | | | Pass | NEW | N | 08920162017 0228000 | | | |
| | | | Pass | NEW | N | 08920162017 0243000 | | | |
| | | | Pass | NEW | N | 08920162017 0251000 | | | |
| | | | Pass | NEW | N | 08920162017 0318000 | | | |
| | | | Pass | NEW | N | 08920162017 0321000 | | | |
| | | | Pass | NEW | N | 08920162017 0337000 | | | |
| | | | Pass | NEW | N | 07520162016 0344000 | | | |
| 33 | Federal Non-Federal Code and Trading Partner Agency Identifier Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Agency Identifier must be 099. Exceptions may apply. | Fail | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER AGENCY IDENTIFIER | | | | |
| | | | | =(BLANK) | =### | | | | |
| | | | | =E | =### | | | | |
| | | | | =F | <>### | | | | |
| | | | | =F | =099 | | | | |
| | | | | =G | <>099 | | | | |
| | | | | =N | =### | | | | |
| | | | | =Z | =### | | | | |
| 33E | Federal Non-Federal Code and Trading Partner Agency Identifier Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Agency Identifier must be 099. Exceptions may apply. | Fail | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER AGENCY IDENTIFIER | | | |
| | | | | 421200 | F | ### | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|----|--|--|------|----------------------------------|------------------------------|-----------------------------------|--|--|
| | | | Pass | 421200 | F | (BLANK) | | |
| | | | Fail | 422100 | F | ### | | |
| | | | Pass | 422100 | F | (BLANK) | | |
| | | | Fail | 422200 | F | ### | | |
| | | | Pass | 422200 | F | (BLANK) | | |
| | | | Fail | 423100 | F | ### | | |
| | | | Pass | 423100 | F | (BLANK) | | |
| | | | Fail | 425100 | F | ### | | |
| | | | Pass | 425100 | F | (BLANK) | | |
| | | | Fail | 425200 | F | ### | | |
| | | | Pass | 425200 | F | (BLANK) | | |
| | | | Fail | 425300 | F | ### | | |
| | | | Pass | 425300 | F | (BLANK) | | |
| | | | Fail | 487200 | F | ### | | |
| | | | Pass | 487200 | F | (BLANK) | | |
| | | | Fail | 497200 | F | ### | | |
| | | | Pass | 497200 | F | (BLANK) | | |
| 34 | Federal Non-Federal Code and Trading Partner Main Account Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2015. | Fail | BEGINNING PERIOD OF AVAILABILITY | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE | | |
| | | | | <>2015 | =E | ##### | | |
| | | | | <>2015 | =N | ##### | | |
| | | | | <>2015 | =Z | ##### | | |
| | | | | <>2015 | =(BLANK) | ##### | | |
| | | | | <>2016 | =E | ##### | | |
| | | | | <>2016 | =N | ##### | | |
| | | | | <>2016 | =Z | ##### | | |
| | | | | <>2016 | =(BLANK) | ##### | | |
| | | | | <>2017 | =E | ##### | | |
| | | | | <>2017 | =N | ##### | | |
| | | | | <>2017 | =Z | ##### | | |
| | | | | <>2017 | =(BLANK) | ##### | | |
| | | | | =2015 | =E | ##### | | |
| | | | | =2015 | =F | =(BLANK) | | |
| | | | | =2015 | =G | =(BLANK) | | |
| | | | | =2015 | =N | ##### | | |
| | | | | =2015 | =Z | ##### | | |
| | | | | =2015 | =(BLANK) | ##### | | |
| | | | | =2016 | =E | ##### | | |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|-----|--|--|-------|----------------------|------------------------------|-----------------------------------|-----------|--|
| | | | =2016 | =F | =(BLANK) | | | |
| | | | =2016 | =G | =(BLANK) | | | |
| | | | =2016 | =N | =#### | | | |
| | | | =2016 | =Z | =#### | | | |
| | | | =2016 | =(BLANK) | =#### | | | |
| | | | =2017 | =E | =#### | | | |
| | | | =2017 | =F | =(BLANK) | | | |
| | | | =2017 | =G | =(BLANK) | | | |
| | | | =2017 | =N | =#### | | | |
| | | | =2017 | =Z | =#### | | | |
| | | | =2017 | =(BLANK) | =#### | | | |
| 34E | Federal Non-Federal Code and Trading Partner Main Account Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2015. | | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE | FR ENTITY | |
| | | | Pass | (BLANK) | F | (BLANK) | 6900 | |
| | | | Pass | (BLANK) | G | (BLANK) | 6900 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9512 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9512 | |
| | | | Pass | (BLANK) | F | (BLANK) | 6100 | |
| | | | Pass | (BLANK) | G | (BLANK) | 6100 | |
| | | | Pass | (BLANK) | F | (BLANK) | 0500 | |
| | | | Pass | (BLANK) | G | (BLANK) | 0500 | |
| | | | Pass | (BLANK) | F | (BLANK) | 5901 | |
| | | | Pass | (BLANK) | G | (BLANK) | 5901 | |
| | | | Pass | (BLANK) | F | (BLANK) | 2500 | |
| | | | Pass | (BLANK) | G | (BLANK) | 2500 | |
| | | | Pass | (BLANK) | F | (BLANK) | 5903 | |
| | | | Pass | (BLANK) | G | (BLANK) | 5903 | |
| | | | Pass | (BLANK) | F | (BLANK) | 5000 | |
| | | | Pass | (BLANK) | G | (BLANK) | 5000 | |
| | | | Pass | (BLANK) | F | (BLANK) | 0902 | |
| | | | Pass | (BLANK) | G | (BLANK) | 0902 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9558 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9558 | |
| | | | Pass | (BLANK) | F | (BLANK) | 4700 | |
| | | | Pass | (BLANK) | G | (BLANK) | 4700 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9518 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9518 | |
| | | | Pass | (BLANK) | F | (BLANK) | 0915 | |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|----|------|-------------|------|-----------|-------------|---------|------|--|
| | | | Pass | (BLANK) | G | (BLANK) | 0915 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9568 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9568 | |
| | | | Pass | (BLANK) | F | (BLANK) | 4814 | |
| | | | Pass | (BLANK) | G | (BLANK) | 4814 | |
| | | | Pass | (BLANK) | F | (BLANK) | 4823 | |
| | | | Pass | (BLANK) | G | (BLANK) | 4823 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9511 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9511 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9530 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9530 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9524 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9524 | |
| | | | Pass | (BLANK) | F | (BLANK) | 0904 | |
| | | | Pass | (BLANK) | G | (BLANK) | 0904 | |
| | | | Pass | (BLANK) | F | (BLANK) | 4838 | |
| | | | Pass | (BLANK) | G | (BLANK) | 4838 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9506 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9506 | |
| | | | Pass | (BLANK) | F | (BLANK) | 3301 | |
| | | | Pass | (BLANK) | G | (BLANK) | 3301 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9560 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9560 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9508 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9508 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9569 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9569 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9500 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9500 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9540 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9540 | |
| | | | Pass | (BLANK) | F | (BLANK) | 4814 | |
| | | | Pass | (BLANK) | G | (BLANK) | 4814 | |
| | | | Pass | (BLANK) | F | (BLANK) | 4830 | |
| | | | Pass | (BLANK) | G | (BLANK) | 4830 | |
| | | | Pass | (BLANK) | F | (BLANK) | 4829 | |
| | | | Pass | (BLANK) | G | (BLANK) | 4829 | |
| | | | Pass | (BLANK) | F | (BLANK) | 4811 | |
| | | | Pass | (BLANK) | G | (BLANK) | 4811 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9516 | |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|-----|---|---|------|------------------------------|-----------------------------------|---------|---------|--|
| | | | Pass | (BLANK) | G | (BLANK) | 9516 | |
| | | | Pass | (BLANK) | F | (BLANK) | 9565 | |
| | | | Pass | (BLANK) | G | (BLANK) | 9535 | |
| | | | Pass | (BLANK) | (BLANK) | (BLANK) | 9578 | |
| | | | Pass | (BLANK) | F | (BLANK) | 3600 | |
| | | | Pass | (BLANK) | G | (BLANK) | 3600 | |
| | | | Pass | (BLANK) | F | (BLANK) | 7500 | |
| | | | Pass | (BLANK) | G | (BLANK) | 7500 | |
| | | | Fail | 421200 | F | #### | (BLANK) | |
| | | | Pass | 421200 | F | (BLANK) | (BLANK) | |
| | | | Fail | 422100 | F | #### | (BLANK) | |
| | | | Pass | 422100 | F | (BLANK) | (BLANK) | |
| | | | Fail | 422200 | F | #### | (BLANK) | |
| | | | Pass | 422200 | F | (BLANK) | (BLANK) | |
| | | | Fail | 423100 | F | #### | (BLANK) | |
| | | | Pass | 423100 | F | (BLANK) | (BLANK) | |
| | | | Fail | 425100 | F | #### | (BLANK) | |
| | | | Pass | 425100 | F | (BLANK) | (BLANK) | |
| | | | Fail | 425200 | F | #### | (BLANK) | |
| | | | Pass | 425200 | F | (BLANK) | (BLANK) | |
| | | | Fail | 425300 | F | #### | (BLANK) | |
| | | | Pass | 425300 | F | (BLANK) | (BLANK) | |
| | | | Fail | 487200 | F | #### | (BLANK) | |
| | | | Pass | 487200 | F | (BLANK) | (BLANK) | |
| | | | Fail | 497200 | F | #### | (BLANK) | |
| | | | Pass | 497200 | F | (BLANK) | (BLANK) | |
| 35 | Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation | If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000. | Fail | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE | | | |
| | | | | =G | =#### | | | |
| 35E | Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation | If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000. | Pass | G | 0000 | | | |
| 36 | TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation | USSGL account 192100 is restricted to specific TAS within the Department of the Treasury. | Fail | USSGL ACCOUNT NUMBER | Fund Family | | | |
| | | | | =192100 | <>0200500 | | | |
| | | | | =192100 | <>0200550 | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|-----|--|--|------|----------------------------|------------------------|-------------------------------|-------------------------------|--|
| | | | | =192100 | <>0200551 | | | |
| | | | | =192100 | <>0200575 | | | |
| | | | | =192100 | <>0200903 | | | |
| | | | | =192100 | <>0200904 | | | |
| | | | | =192100 | <>0201875 | | | |
| | | | | =192100 | <>0200505 | | | |
| 37 | Pd 12 Zero Balance Validation | The Dollar Amount for specific USSGL accounts must be \$0 in period 12. | Fail | Reporting Period | USSGL ACCOUNT NUMBER | DOLLAR AMOUNT | | |
| | | | | =12 | =109000 | <>0 | | |
| | | | | =12 | =209010 | <>0 | | |
| | | | | =12 | =424000 | <>0 | | |
| | | | | =12 | =439500 | <>0 | | |
| 38 | USSGL 435000 and TAS Status Transitioning Flag | If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit). | Fail | USSGL ACCOUNT NUMBER | DEBIT CREDIT INDICATOR | TAS STATUS TRANSITIONING CODE | | |
| | | | | =435000 | =D | =K | | |
| 39 | PYA and Is First Year | If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting). | Fail | PRIOR YEAR ADJUSTMENT CODE | IS FIRST YEAR | | | |
| | | | | =B | =Y | | | |
| | | | | =P | =Y | | | |
| 39E | PYA and Is First Year | If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting). | Pass | PRIOR YEAR ADJUSTMENT CODE | CONCATENATE D TAS | | | |
| | | | | P | 339 X1402000 | | | |
| 40 | TAS Status Transitioning Flag and 101000 | If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be \$0. | Fail | USSGL ACCOUNT NUMBER | DOLLAR AMOUNT | Begin End Indicator | TAS STATUS TRANSITIONING CODE | |
| | | | | =101000 | <>0 | =E | =K | |
| 41 | Prior Year Upward and Downward Adjustments and Is First Year | Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year. | Fail | USSGL ACCOUNT NUMBER | IS FIRST YEAR | | | |
| | | | | =498100 | =Y | | | |
| | | | | =498200 | =Y | | | |
| 42 | USSGL 490800 TAS limitation | USSGL 490800 is restricted to specific TAS. | Fail | USSGL ACCOUNT NUMBER | | | | |
| | | | | =490800 | | | | |
| 42E | USSGL 490800 TAS limitation | USSGL 490800 is restricted to specific TAS. | Pass | CONCATENATE D TAS | | | | |
| | | | | 010 X4518000 | | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|-----|---|--|------|----------------------|-------------------------|------------------------|------------------------|----------------|
| | | | Pass | 020 X0550000 | | | | |
| | | | Pass | 088 X0300000 | | | | |
| | | | | 020011 | | | | |
| | | | Pass | X0074000 | | | | |
| 43 | USSGL 412200 is limited to TAS 20X0550 | USSGL 412200 is limited to TAS 20X0550 | Fail | AGENCY IDENTIFIER | AVAILABILITY TYPE CODE | MAIN ACCOUNT CODE | USSGL ACCOUNT NUMBER | |
| | | | | <>020 | <>X | <>0550 | =412200 | |
| 44 | USSGLs limited to X Authority Duration Code | Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). | Fail | USSGL ACCOUNT NUMBER | AUTHORITY DURATION CODE | | | |
| | | | | =412200 | <>X | | | |
| | | | | =413600 | <>X | | | |
| | | | | =414900 | <>X | | | |
| | | | | =415700 | <>X | | | |
| | | | | =415800 | <>X | | | |
| | | | | =427300 | <>X | | | |
| | | | | =436000 | <>X | | | |
| | | | | =438400 | <>X | | | |
| | | | | =439400 | <>X | | | |
| | | | | =439700 | <>X | | | |
| | | | | =439800 | <>X | | | |
| 44E | USSGLs limited to X Authority Duration Code | Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | BEA CATEGORY INDICATOR | CONCATENATE D TAS | Reduction Type |
| | | | Pass | 414900 | (BLANK) | (BLANK) | 01320122022 0516000 | (BLANK) |
| | | | Pass | 414900 | (BLANK) | (BLANK) | 01320122022 8233000 | (BLANK) |
| | | | Pass | 415800 | (BLANK) | D | 07020132015 0715000 | (BLANK) |
| | | | Pass | 415800 | (BLANK) | D | 07020142016 0715000 | (BLANK) |
| | | | Pass | 438400 | P | M | 01220132013 1143000 | SEQ |
| | | | Pass | 438400 | P | M | 01220142014 1143000 | SEQ |
| | | | Pass | 438400 | P | M | 01220152015 1143000 | SEQ |
| | | | Pass | 438400 | P | M | 01320122022 8233000 | SEQ |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|----|------|-------------|------|-----------|-------------|---|------------------------|-----|
| | | | Pass | 438400 | S | D | 01620132013 1200000 | SEQ |
| | | | Pass | 438400 | S | D | 02020132013 0560000 | SEQ |
| | | | Pass | 438400 | P | D | 02520132014 4472000 | SEQ |
| | | | Pass | 438400 | S | D | 02720132013 0100000 | SEQ |
| | | | Pass | 438400 | P | D | 04720132015 4542001 | SEQ |
| | | | Pass | 438400 | P | D | 06020122012 8237000 | SEQ |
| | | | Pass | 438400 | S | D | 06920132013 0102000 | OTR |
| | | | Pass | 438400 | S | D | 06920132013 0301000 | OTR |
| | | | Pass | 438400 | S | D | 06920132013 1301000 | SEQ |
| | | | Pass | 438400 | P | D | 06920132014 5282000 | ATB |
| | | | Pass | 438400 | P | D | 06920132014 5282000 | SEQ |
| | | | Pass | 438400 | P | D | 06920132015 8121000 | ATB |
| | | | Pass | 438400 | P | D | 06920132015 8121000 | SEQ |
| | | | Pass | 438400 | S | D | 07020132015 0715000 | SEQ |
| | | | Pass | 438400 | S | D | 07120132015 0100000 | SEQ |
| | | | Pass | 438400 | S | M | 07520152016 0128000 | SEQ |
| | | | Pass | 438400 | S | M | 07520152016 0350000 | SEQ |
| | | | Pass | 438400 | S | M | 07520142014 0509000 | SEQ |
| | | | Pass | 438400 | S | M | 07520132018 0511000 | SEQ |
| | | | Pass | 438400 | S | M | 07520142019 0511000 | SEQ |
| | | | Pass | 438400 | S | M | 07520152020 0511000 | SEQ |
| | | | Pass | 438400 | S | M | 07520142014 0519000 | SEQ |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|----|---|--|------|------------------------------|----------------------|---|------------------------|-------------|
| | | | Pass | 438400 | S | D | 07520132013 0600000 | SEQ |
| | | | Pass | 438400 | S | D | 07520132013 0943000 | SEQ |
| | | | Pass | 438400 | S | M | 07520152016 0943000 | SEQ |
| | | | Pass | 438400 | P | D | 07520132014 8393000 | SEQ |
| | | | Pass | 438400 | S | D | 08620132013 0186000 | OTR |
| | | | Pass | 438400 | P | D | 08620132014 4586000 | SEQ |
| | | | Pass | 438400 | S | D | 09720132013 0130000 | SEQ |
| | | | Pass | 438400 | S | D | 34920132013 1712000 | SEQ |
| | | | Pass | 438400 | P | M | 57920102019 8299000 | SEQ |
| | | | Pass | 438400 | S | M | 07520162017 0128000 | SEQ |
| | | | Pass | 438400 | S | M | 07520162017 0350000 | SEQ |
| | | | Pass | 438400 | S | M | 07520162017 0943000 | SEQ |
| | | | Pass | 438400 | S | M | 07520142014 0511000 | SEQ |
| | | | Pass | 438400 | S | M | 07520162016 0511000 | SEQ |
| | | | Pass | 438400 | S | M | 07520162021 0511000 | SEQ |
| | | | Pass | 439800 | S | D | 07020132015 0715000 | (BLANK) |
| | | | Pass | 439800 | S | D | 07020142016 0715000 | (BLANK) |
| 45 | TAS Restrictions for USSGL 432000 | USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration. | Fail | AGENCY IDENTIFIER | USSGL ACCOUNT NUMBER | | | |
| | | | | <>028 | =432000 | | | |
| | | | | <>075 | =432000 | | | |
| 46 | TAS Restrictions for Non-Federal Exceptions | Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS | Fail | FEDERAL NONFEDERAL INDICATOR | Fund Family | | | |
| | | | | =E | <>0110109 | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | | |
|----|------|-------------|------|-----------|-------------|--|--|--|--|
| | | | =E | <>0110210 | | | | | |
| | | | =E | <>0120600 | | | | | |
| | | | =E | <>0121103 | | | | | |
| | | | =E | <>0121104 | | | | | |
| | | | =E | <>0121105 | | | | | |
| | | | =E | <>0121106 | | | | | |
| | | | =E | <>0121115 | | | | | |
| | | | =E | <>0121400 | | | | | |
| | | | =E | <>0121500 | | | | | |
| | | | =E | <>0121600 | | | | | |
| | | | =E | <>0121801 | | | | | |
| | | | =E | <>0122500 | | | | | |
| | | | =E | <>0123700 | | | | | |
| | | | =E | <>0124050 | | | | | |
| | | | =E | <>0124605 | | | | | |
| | | | =E | <>0124609 | | | | | |
| | | | =E | <>0125161 | | | | | |
| | | | =E | <>0125410 | | | | | |
| | | | =E | <>0128028 | | | | | |
| | | | =E | <>0130300 | | | | | |
| | | | =E | <>0131006 | | | | | |
| | | | =E | <>0131450 | | | | | |
| | | | =E | <>0134295 | | | | | |
| | | | =E | <>0140680 | | | | | |
| | | | =E | <>0140804 | | | | | |
| | | | =E | <>0141039 | | | | | |
| | | | =E | <>0141125 | | | | | |
| | | | =E | <>0141611 | | | | | |
| | | | =E | <>0141612 | | | | | |
| | | | =E | <>0142100 | | | | | |
| | | | =E | <>0144523 | | | | | |
| | | | =E | <>0144529 | | | | | |
| | | | =E | <>0145015 | | | | | |
| | | | =E | <>0145017 | | | | | |
| | | | =E | <>0145020 | | | | | |
| | | | =E | <>0148069 | | | | | |
| | | | =E | <>0150200 | | | | | |
| | | | =E | <>0151060 | | | | | |
| | | | =E | <>0151100 | | | | | |
| | | | =E | <>0151300 | | | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | | |
|-----|---|--|------------------------------------|----------------------|-------------|--|--|--|--|
| | | | =E | <>0171804 | | | | | |
| | | | =E | <>0171810 | | | | | |
| | | | =E | <>0201008 | | | | | |
| | | | =E | <>0204444 | | | | | |
| | | | =E | <>0204502 | | | | | |
| | | | =E | <>0212032 | | | | | |
| | | | =E | <>0254468 | | | | | |
| | | | =E | <>0514596 | | | | | |
| | | | =E | <>0573010 | | | | | |
| | | | =E | <>0573020 | | | | | |
| | | | =E | <>0573400 | | | | | |
| | | | =E | <>0573600 | | | | | |
| | | | =E | <>0608118 | | | | | |
| | | | =E | <>0694089 | | | | | |
| | | | =E | <>0698083 | | | | | |
| | | | =E | <>0700500 | | | | | |
| | | | =E | <>0700509 | | | | | |
| | | | =E | <>0700530 | | | | | |
| | | | =E | <>0700531 | | | | | |
| | | | =E | <>0700542 | | | | | |
| | | | =E | <>0700610 | | | | | |
| | | | =E | <>0705687 | | | | | |
| | | | =E | <>0705694 | | | | | |
| | | | =E | <>0800109 | | | | | |
| | | | =E | <>0800110 | | | | | |
| | | | =E | <>0800111 | | | | | |
| | | | =E | <>0800114 | | | | | |
| | | | =E | <>0800115 | | | | | |
| | | | =E | <>0800122 | | | | | |
| | | | =E | <>0804546 | | | | | |
| | | | =E | <>0884578 | | | | | |
| | | | =E | <>0930100 | | | | | |
| | | | =E | <>0978337 | | | | | |
| | | | =E | <>3391400 | | | | | |
| | | | =E | <>3491712 | | | | | |
| | | | =E | <>4554110 | | | | | |
| | | | =E | <>5124331 | | | | | |
| 46E | TAS Restrictions for Non-Federal Exceptions | Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS | FEDERAL NONFEDERAL INDICATOR | CONCATENATE D TAS | | | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|----|------|-------------|------|-----------|---------------------------|--|--|--|
| | | | Fail | E | 01420102012 2100000 | | | |
| | | | Fail | E | 01420112012 2100000 | | | |
| | | | Fail | E | 01420112013 2100000 | | | |
| | | | Fail | E | 01420122012 2100000 | | | |
| | | | Fail | E | 01420122013 2100000 | | | |
| | | | Fail | E | 01420122014 2100000 | | | |
| | | | Fail | E | 01420132013 2100000 | | | |
| | | | Fail | E | 01420132014 2100000 | | | |
| | | | Fail | E | 01420132015 2100000 | | | |
| | | | Fail | E | 01420142014 2100000 | | | |
| | | | Fail | E | 01420142015 2100000 | | | |
| | | | Fail | E | 01420142016 2100000 | | | |
| | | | Fail | E | 05720102012 3010000 | | | |
| | | | Fail | E | 05720112013 3010000 | | | |
| | | | Fail | E | 05720102012 3020000 | | | |
| | | | Fail | E | 05720112013 3020000 | | | |
| | | | Fail | E | 05720122012 3400000 | | | |
| | | | Fail | E | 05720132013 3400000 | | | |
| | | | Fail | E | 05720112012 3600000 | | | |
| | | | Fail | E | 05720122013 3600000 | | | |
| | | | Fail | E | 06905720122012 3400005 | | | |
| | | | Fail | E | 06905720132013 3400005 | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | | |
|-----|---|--|------|------------------|-------------------------------------|-------------------------------------|--|--|--|
| 47 | Borrowing Authority from Treasury and Borrowing Source Validation | If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank). | Fail | BORROWING SOURCE | BORROWING AUTHORITY FROM TREASURY | | | | |
| | | | | =F | =N | | | | |
| | | | | =P | =I | | | | |
| | | | | =P | =D | | | | |
| | | | | =P | =M | | | | |
| 47E | Borrowing Authority from Treasury and Borrowing Source Validation | If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank). | | BORROWING SOURCE | BORROWING AUTHORITY FROM TREASURY | BORROWING AUTHORITY FROM THE PUBLIC | | | |
| | | | Pass | P | I | M | | | |
| | | | Pass | P | D | M | | | |
| | | | Pass | P | I | D | | | |
| | | | Pass | P | I | I | | | |
| | | | Pass | P | D | I | | | |
| | | | Pass | P | D | D | | | |
| | | | Pass | P | M | M | | | |
| | | | Pass | P | M | I | | | |
| | | | Pass | P | M | D | | | |
| 48 | Borrowing Authority from the Public and Borrowing Source Validation | If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public). | Fail | BORROWING SOURCE | BORROWING AUTHORITY FROM THE PUBLIC | | | | |
| | | | | =F | =I | | | | |
| | | | | =F | =D | | | | |
| | | | | =F | =M | | | | |
| | | | | =P | =N | | | | |
| | | | | =T | =I | | | | |
| | | | | =T | =D | | | | |
| | | | | =T | =M | | | | |
| 48E | Borrowing Authority from the Public and Borrowing Source Validation | If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public). | | BORROWING SOURCE | BORROWING AUTHORITY FROM TREASURY | BORROWING AUTHORITY FROM THE PUBLIC | | | |
| | | | Pass | F | I | M | | | |
| | | | Pass | F | I | I | | | |
| | | | Pass | F | I | D | | | |
| | | | Pass | F | D | M | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|----|--|---|------|----------------------|-----------------------------------|-------------------------------------|--|--|
| | | | Pass | F | D | I | | |
| | | | Pass | F | D | D | | |
| | | | Pass | F | M | M | | |
| | | | Pass | F | M | I | | |
| | | | Pass | F | M | D | | |
| | | | Pass | T | I | M | | |
| | | | Pass | T | I | I | | |
| | | | Pass | T | I | D | | |
| | | | Pass | T | D | M | | |
| | | | Pass | T | D | D | | |
| | | | Pass | T | M | M | | |
| | | | Pass | T | M | I | | |
| | | | Pass | T | M | D | | |
| | | | Pass | T | D | I | | |
| 49 | USSGL Accounts and Borrowing Authority Indicator | USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public. | Fail | USSGL ACCOUNT NUMBER | BORROWING AUTHORITY FROM TREASURY | BORROWING AUTHORITY FROM THE PUBLIC | | |
| | | | | =404200 | =N | =N | | |
| | | | | =404400 | =N | =N | | |
| | | | | =414000 | =N | =N | | |
| | | | | =414100 | =N | =N | | |
| | | | | =414300 | =N | =N | | |
| | | | | =414400 | =N | =N | | |
| | | | | =414500 | =N | =N | | |
| | | | | =414800 | =N | =N | | |
| | | | | =414900 | =N | =N | | |
| 50 | USSGL Accounts and Contract Authority Indicator | USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority. | Fail | USSGL ACCOUNT NUMBER | CONTRACT AUTHORITY | | | |
| | | | | =403200 | =N | | | |
| | | | | =403400 | =N | | | |
| | | | | =413000 | =N | | | |
| | | | | =413100 | =N | | | |
| | | | | =413200 | =N | | | |
| | | | | =413300 | =N | | | |
| | | | | =413400 | =N | | | |
| | | | | =413500 | =N | | | |
| | | | | =413600 | =N | | | |
| | | | | =413800 | =N | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | | |
|-----|---|--|------|----------------------------|-----------------------|-----------------------|--|--|--|
| | | | | =413900 | =N | | | | |
| 51 | Backdated Transaction and Prior Year Adjustment | If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed. | Fail | PRIOR YEAR ADJUSTMENT CODE | Backdated Transaction | | | | |
| | | | | =B | =N | | | | |
| 51E | Backdated Transaction and Prior Year Adjustment | If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed. | | PRIOR YEAR ADJUSTMENT CODE | CONCATENATE D TAS | Backdated Transaction | | | |
| | | | Pass | B | 075 X3966000 | N | | | |
| 52 | Is First Year and Beginning Balance Validation | If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E. | Fail | Begin End Indicator | IS FIRST YEAR | | | | |
| | | | | =B | =Y | | | | |
| 52E | Is First Year and Beginning Balance Validation | If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E. | | CONCATENATE D TAS | | | | | |
| 53 | USSGLs limited to ESF and Sinking Fund TAS | Some USSGL accounts are limited to TAS 020X4444 and 020X0575. | Fail | USSGL ACCOUNT NUMBER | | | | | |
| | | | | =120500 | | | | | |
| | | | | =120900 | | | | | |
| | | | | =134400 | | | | | |
| | | | | =138400 | | | | | |
| | | | | =167000 | | | | | |
| | | | | =167100 | | | | | |
| | | | | =167200 | | | | | |
| | | | | =167900 | | | | | |
| | | | | =219200 | | | | | |
| | | | | =219300 | | | | | |
| | | | | =426800 | | | | | |
| | | | | =463500 | | | | | |
| | | | | =633800 | | | | | |
| | | | | =718100 | | | | | |
| | | | | =719100 | | | | | |
| | | | | =728100 | | | | | |
| | | | | =729100 | | | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | | |
|-----|---|---|------|----------------------------|------------------------------------|-----------|-------------|--------------------|--|
| 53E | USSGLs limited to ESF and Sinking Fund TAS | Some USSGL accounts are limited to TAS 020X4444 and 020X0575. | | CONCATENATE D TAS | | | | | |
| | | | Pass | 020 X0575000 | | | | | |
| | | | Pass | 020 X4444000 | | | | | |
| 55 | USSGL 259000 with "G" Federal Non Federal Indicator limited to certain TAS'. | The use of the "G" domain value for USSGL 259000 is limited to certain TAS'. | Fail | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | | | | |
| | | | | =259000 | =G | | | | |
| 55E | USSGL 259000 with "G" Federal Non Federal Indicator limited to certain TAS'. | The use of the "G" domain value for USSGL 259000 is limited to certain TAS'. | | CONCATENATE D TAS | | | | | |
| | | | Pass | 089 1424000 | | | | | |
| | | | Pass | 089 1435000 | | | | | |
| | | | Pass | 089 2247000 | | | | | |
| | | | Pass | 089 2248000 | | | | | |
| | | | Pass | 089 2249000 | | | | | |
| | | | Pass | 089 2814000 | | | | | |
| | | | Pass | 089 X0302000 | | | | | |
| | | | Pass | 089 X0303000 | | | | | |
| | | | Pass | 089 X4045000 | | | | | |
| | | | Pass | 089 X4452000 | | | | | |
| | | | Pass | 089 X5068000 | | | | | |
| | | | Pass | 089 X5649000 | | | | | |
| 56 | USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies. | Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies. | Fail | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | | | | |
| | | | | =199000 | =G | | | | |
| 56E | USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies. | Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies. | | AGENCY IDENTIFIER | | | | | |
| | | | Pass | 018 | | | | | |
| 57 | USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS' | Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'. | Fail | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | | | | |
| | | | | =750000 | =G | | | | |
| 57E | USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS' | Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'. | | CONCATENATE D TAS | | | | | |
| | | | Pass | 020 X5080000 | | | | | |
| | | | Pass | 455 X4110000 | | | | | |
| 64 | USSGL 438400 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" | USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS. | Fail | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | FUND TYPE | Fund Family | Reducti on Type | |

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|-----|---|---|------|---------------------------------------|-----------------------------------|-----------------------------------|----------------------|-------------------------|
| | | | | =438400 | =P | =EG | <>0121143 | =SEQ |
| 64E | USSGL 438400 with Reduction Type "SEQ", Fund Type "EG" Authority Type "P" | USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS. | | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | CONCATENATE D TAS | Reduction Type | |
| | | | Fail | 438400 | P | 01220112011 1143000 | SEQ | |
| | | | Fail | 438400 | P | 01220122012 1143000 | SEQ | |
| 65 | Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS | Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'. | Fail | USSGL ACCOUNT NUMBER | PRIOR YEAR ADJUSTMENT CODE | TAS STATUS | | |
| | | | | =411900 | =X | =E | | |
| 65E | Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS | Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'. | | USSGL ACCOUNT NUMBER | PRIOR YEAR ADJUSTMENT CODE | TAS STATUS | Fund Family | |
| | | | Pass | 411900 | X | E | 0160327 | |
| | | | Pass | 411900 | X | E | 0121143 | |
| | | | Pass | 411900 | X | E | 0750580 | |
| | | | Pass | 411900 | X | E | 0750344 | |
| 66 | Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T" | The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'. | Fail | BORROWING SOURCE | BORROWING AUTHORITY FROM TREASURY | | | |
| | | | | =T | =N | | | |
| 66E | Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T" | The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'. | | BORROWING SOURCE | CONCATENATE D TAS | BORROWING AUTHORITY FROM TREASURY | | |
| | | | Pass | T | 012 X5531000 | N | | |
| 67 | Limited use of specific USSGL Accounts with Authority Type Code "B" | The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | | | |
| | | | | =412600 | =B | | | |
| | | | | =412800 | =B | | | |
| | | | | =412900 | =B | | | |
| | | | | =414600 | =B | | | |
| 67E | Limited use of specific USSGL Accounts with Authority Type Code "B" | The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS. | | ALLOCATION TRANSFER AGENCY IDENTIFIER | AGENCY IDENTIFIER | MAIN ACCOUNT CODE | USSGL ACCOUNT NUMBER | AUTHORITY DURATION CODE |
| | | | Pass | (BLANK) | 012 | 5531 | 412600 | X |
| | | | Pass | (BLANK) | 012 | 5531 | 412800 | X |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|-----|---|--|------|---------------------------------------|-------------------|------------------------|----------------------|-------------------------|
| | | | Pass | (BLANK) 016 | 8042 | 412800 | X | |
| | | | Pass | (BLANK) 016 | 8144 | 414600 | X | |
| | | | Pass | (BLANK) 089 | 4404 | 414600 | X | |
| | | | Pass | (BLANK) 089 | 4455 | 414600 | X | |
| | | | Pass | (BLANK) 089 | 4576 | 414600 | X | |
| | | | Pass | (BLANK) 089 | 4579 | 414600 | X | |
| | | | Pass | (BLANK) 016 | 8042 | 412900 | X | |
| | | | Pass | (BLANK) 075 | 8004 | 412800 | X | |
| 68 | Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D" | The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | BEA CATEGORY INDICATOR | FUND TYPE | FINANCING ACCOUNT CODE |
| | | | | =404700 | =B | =M | =EP | =D |
| | | | | =404700 | =B | =M | =ER | =D |
| 68E | Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D" | The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS. | | CONCATENATED TAS | | | | |
| | | | Pass | 089 X4455000 | | | | |
| | | | Pass | 089 X4576000 | | | | |
| | | | Pass | 089 X4579000 | | | | |
| 69 | Limited use of specific USSGL and Fund Type combinations | The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols. | Fail | USSGL ACCOUNT NUMBER | FUND TYPE | | | |
| | | | | =411900 | =ES | | | |
| | | | | =411900 | =ET | | | |
| | | | | =412700 | =EG | | | |
| | | | | =412800 | =EG | | | |
| | | | | =412900 | =EG | | | |
| | | | | =417100 | =EG | | | |
| | | | | =417200 | =EP | | | |
| | | | | =417300 | =EG | | | |
| | | | | =417300 | =EP | | | |
| 69E | Limited use of specific USSGL and Fund Type combinations | The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols. | | ALLOCATION TRANSFER AGENCY IDENTIFIER | AGENCY IDENTIFIER | MAIN ACCOUNT CODE | USSGL ACCOUNT NUMBER | AUTHORITY DURATION CODE |
| | | | Pass | (BLANK) | 012 | 5205 | 411900 | X |
| | | | Pass | (BLANK) | 014 | 5132 | 411900 | X |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|----|------|-------------|------|-----------|-------------|------|--------|---|
| | | | Pass | (BLANK) | 014 | 5143 | 411900 | X |
| | | | Pass | (BLANK) | 014 | 5241 | 411900 | X |
| | | | Pass | (BLANK) | 014 | 5474 | 411900 | X |
| | | | Pass | (BLANK) | 014 | 5485 | 411900 | X |
| | | | Pass | (BLANK) | 014 | 5884 | 411900 | X |
| | | | Pass | (BLANK) | 015 | 8526 | 411900 | X |
| | | | Pass | (BLANK) | 015 | 8585 | 411900 | X |
| | | | Pass | (BLANK) | 015 | 8594 | 411900 | X |
| | | | Pass | (BLANK) | 015 | 8595 | 411900 | X |
| | | | Pass | (BLANK) | 015 | 8596 | 411900 | X |
| | | | Pass | (BLANK) | 015 | 8600 | 411900 | X |
| | | | Pass | (BLANK) | 015 | 8602 | 411900 | X |
| | | | Pass | (BLANK) | 015 | 8604 | 411900 | X |
| | | | Pass | (BLANK) | 015 | 8608 | 411900 | X |
| | | | Pass | (BLANK) | 089 | 5068 | 411900 | X |
| | | | Pass | (BLANK) | 089 | 5369 | 411900 | X |
| | | | Pass | (BLANK) | 487 | 5415 | 411900 | X |
| | | | Pass | (BLANK) | 012 | 1143 | 412700 | A |
| | | | Pass | (BLANK) | 016 | 0327 | 412700 | M |
| | | | Pass | (BLANK) | 016 | 0327 | 412800 | M |
| | | | Pass | (BLANK) | 031 | 0200 | 412800 | M |
| | | | Pass | (BLANK) | 031 | 0200 | 412800 | X |
| | | | Pass | (BLANK) | 031 | 0300 | 412800 | M |
| | | | Pass | (BLANK) | 431 | 0500 | 412800 | M |
| | | | Pass | (BLANK) | 012 | 1143 | 412900 | A |
| | | | Pass | (BLANK) | 016 | 0327 | 412900 | M |
| | | | Pass | (BLANK) | 096 | 3122 | 417100 | X |
| | | | Pass | (BLANK) | 096 | 3123 | 417100 | X |
| | | | Pass | (BLANK) | 089 | 4045 | 417200 | X |
| | | | Pass | (BLANK) | 089 | 4045 | 417300 | X |
| | | | Pass | (BLANK) | 096 | 3122 | 417300 | X |
| | | | Pass | (BLANK) | 096 | 3123 | 417300 | X |
| | | | Pass | (BLANK) | 015 | 5073 | 411900 | X |
| | | | Pass | (BLANK) | 014 | 5015 | 411900 | X |
| | | | Pass | (BLANK) | 014 | 5573 | 411900 | X |
| | | | Pass | (BLANK) | 012 | 1143 | 412800 | A |
| | | | Pass | (BLANK) | 075 | 0580 | 412900 | A |
| | | | Pass | (BLANK) | 075 | 5551 | 411900 | X |
| | | | Pass | (BLANK) | 015 | 5608 | 411900 | X |
| | | | Pass | (BLANK) | 075 | 0580 | 412800 | A |

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| No | Name | Description | Rule | Attribute | Combination | | | | |
|-----|---|---|------|-------------------------|---------------------|-------------|--|--|--|
| 70 | Limited Use of USSGL 415100 with Authority Type Code "P" | The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols. | Fail | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | | | | |
| | | | | =415100 | =P | | | | |
| 70E | Limited Use of USSGL 415100 with Authority Type Code "P" | The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols. | | BEA CATEGORY INDICATOR | CONCATENATE D TAS | | | | |
| | | | | Pass M | 091 X5557000 | | | | |
| | | | | Pass M | 014 X5656000 | | | | |
| | | | | Pass M | 011 X5512000 | | | | |
| | | | | Pass M | 01320122022 8233000 | | | | |
| | | | | Pass M | 02020152016 5445000 | | | | |
| | | | | Pass M | 02020162017 5445000 | | | | |
| | | | | Pass M | 020 X5581000 | | | | |
| | | | | Pass M | 02020172018 5445000 | | | | |
| 71 | Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S" | The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | FUND TYPE | | | |
| | | | | =438200 | =S | =ES | | | |
| | | | | =438200 | =S | =ET | | | |
| | | | | =438400 | =S | =ES | | | |
| | | | | =438400 | =S | =ET | | | |
| 71E | Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S" | The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS. | | CONCATENATE D TAS | | | | | |
| | | | | Pass | 060 X8051001 | | | | |
| | | | | Pass | 069 X5423000 | | | | |
| | | | | Pass | 070 X5088000 | | | | |
| | | | | Pass | 097 X8164000 | | | | |
| 72 | Limited use of USSGL 412400 with Fund Type "EG". | The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | FUND TYPE | | | | |
| | | | | =412400 | =EG | | | | |
| 72E | Limited use of USSGL 412400 with Fund Type "EG". | The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS. | | AUTHORITY DURATION CODE | TAS STATUS | Fund Family | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|-----|---|--|------|------------------------------|-----------------------------------|------------------|--|--|
| | | | Pass | A | U | 0121143 | | |
| 73 | Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" | The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | FUND TYPE | | |
| | | | | =415700 | =P | =EG | | |
| | | | | =439700 | =P | =EG | | |
| 73E | Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" | The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS. | | USSGL ACCOUNT NUMBER | BEA CATEGORY INDICATOR | CONCATENATED TAS | | |
| | | | Pass | 415700 | (BLANK) | 012 X1002000 | | |
| | | | Pass | 415700 | (BLANK) | 012 X1004000 | | |
| | | | Pass | 439700 | M | 012 X1002000 | | |
| | | | Pass | 439700 | M | 012 X1004000 | | |
| 74 | Limited Use of USSGL 439100 with PYA "X" on Expired TAS | The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | PRIOR YEAR ADJUSTMENT CODE | TAS STATUS | | |
| | | | | =439100 | =X | =E | | |
| 74E | Limited Use of USSGL 439100 with PYA "X" on Expired TAS | The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS. | | CONCATENATED TAS | | | | |
| | | | Pass | 01620102011 0327000 | | | | |
| 75 | Prohibited Use of Exchange Activity with the General Fund of the U.S. Government | The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X" | Fail | FEDERAL NONFEDERAL INDICATOR | EXCHANGE OR NONEXCHANGE INDICATOR | | | |
| | | | | =G | =E | | | |
| | | | | =G | =X | | | |
| 76 | USSGLs Limited to IMF | Some USSGL accounts are restricted to IMF TAS only. | Fail | USSGL ACCOUNT NUMBER | | | | |
| | | | | =119090 | | | | |
| | | | | =119305 | | | | |
| | | | | =119306 | | | | |
| | | | | =119307 | | | | |
| | | | | =119309 | | | | |
| | | | | =119333 | | | | |
| | | | | =135090 | | | | |
| | | | | =135990 | | | | |
| | | | | =411990 | | | | |
| | | | | =411991 | | | | |
| | | | | =411992 | | | | |
| | | | | =411993 | | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|-----|--|--|------|----------------------------|------------------------------------|---|--|--|
| | | | | =411994 | | | | |
| | | | | =417590 | | | | |
| | | | | =417690 | | | | |
| | | | | =420190 | | | | |
| | | | | =429590 | | | | |
| | | | | =435190 | | | | |
| | | | | =462090 | | | | |
| | | | | =462091 | | | | |
| | | | | =729090 | | | | |
| 76E | USSGLs Limited to IMF | Some USSGL accounts are restricted to IMF TAS only. | | CONCATENATE D TAS | | | | |
| | | | Pass | 011 X0003000 | | | | |
| | | | Pass | 011 X0004000 | | | | |
| | | | Pass | 011 X0074000 | | | | |
| | | | Pass | 020011 X0003000 | | | | |
| | | | Pass | 020011 X0074000 | | | | |
| 77E | Financing Account Code | The USSGL account must be valid for the Financing Account Code assigned to the TAS. | | USSGL ACCOUNT NUMBER | CONCATENATE D TAS | | | |
| | | | Pass | 417000 | 091 X4300000 | | | |
| 78 | TFM 2-4700 Appendix 7 Fed-NonFed and Exchange-NonExchange Limitations | Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid. | | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | EXCHANGE OR NONEXCHANGE INDICATOR | | |
| | | | Fail | =590000 | =F | =T | | |
| | | | | =590900 | =F | =T | | |
| | | | | =719000 | =F | =T | | |
| | | | | =721200 | =F | =T | | |
| | | | | =729000 | =F | =T | | |
| 79 | Prohibited Use of USSGL 240000 and Fed-NonFed of "Z" for Deposit Funds | Deposit Funds are not permitted to use the Federal Nonfederal Code of "Z" with USSGL account 240000. | | USSGL ACCOUNT NUMBER | FEDERAL NONFEDERAL INDICATOR | FUND TYPE | | |
| | | | Fail | =240000 | =Z | =DF | | |
| 80 | Limited Use of USSGL 579001 | The use of USSGL 579001 is limited to specific Treasury TAS. | | USSGL ACCOUNT NUMBER | | | | |
| | | | Fail | =579001 | | | | |
| 80E | Limited Use of USSGL 579001 | The use of USSGL 579001 is limited to specific Treasury TAS. | | Fund Family | | | | |
| | | | Pass | 0200550 | | | | |
| | | | Pass | 0201875 | | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | |
|-----|---|---|------|----------------------|------------------------|------------------|--|--|
| 81 | Limited Use of 415900 | The use of USSGL 415900 is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | | | | |
| | | | | =415900 | | | | |
| 81E | Limited Use of 415900 | The use of USSGL 415900 is limited to specific TAS. | | CONCATENATED TAS | | | | |
| | | | Pass | 016 X8042000 | | | | |
| | | | Pass | 075 X8004000 | | | | |
| 82 | Limited Use of USSGL 439701 | The use of USSGL 439701 is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | | | | |
| | | | | =439701 | | | | |
| 82E | Limited Use of USSGL 439701 | The use of USSGL 439701 is limited to specific TAS. | | CONCATENATED TAS | | | | |
| | | | Pass | 011 X5512000 | | | | |
| | | | Pass | 011 X8242000 | | | | |
| 83 | Limited Use of 439700 with Authority Type "B" and/or Fund Type "EP" | The use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP" is restricted to specific TAS. | Fail | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | FUND TYPE | | |
| | | | | =439700 | =B | =EP | | |
| | | | | =439700 | =B | <>EP | | |
| | | | | =439700 | <>B | =EP | | |
| 83E | Limited Use of 439700 with Authority Type "B" and/or Fund Type "EP" | The use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP" is restricted to specific TAS. | | AUTHORITY TYPE | BEA CATEGORY INDICATOR | CONCATENATED TAS | | |
| | | | Pass | B | M | 012 X4336000 | | |
| 84 | Limited Use of USSGL 419000 with Financing Account Code "G" | The use of USSGL account 419000 with Financing Account Code "G" is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | FINANCING ACCOUNT CODE | | | |
| | | | | =419000 | =G | | | |
| 84E | Limited Use of USSGL 419000 with Financing Account Code "G" | The use of USSGL account 419000 with Financing Account Code "G" is limited to specific TAS. | | CONCATENATED TAS | | | | |
| | | | Pass | 086 X4240000 | | | | |
| 85 | Limited Use of USSGL 292000 on a C-TAS | The use of USSGL account 292000 on a C-TAS is restricted to the Department of Defense. | Fail | USSGL ACCOUNT NUMBER | TAS STATUS | | | |
| | | | | =292000 | =C | | | |
| 85E | Limited Use of USSGL 292000 on a C-TAS | The use of USSGL account 292000 on a C-TAS is restricted to the Department of Defense. | | AGENCY IDENTIFIER | | | | |
| | | | Pass | 017 | | | | |

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| No | Name | Description | Rule | Attribute | Combination | | | | |
|-----|-----------------------------|---|------|----------------------|-------------|--|--|--|--|
| | | | Pass | 021 | | | | | |
| | | | Pass | 057 | | | | | |
| | | | Pass | 096 | | | | | |
| | | | Pass | 097 | | | | | |
| 89 | Limited Use of USSGL 153200 | The use of USSGL account 153200 is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER | | | | | |
| | | | | =153200 | | | | | |
| 89E | Limited Use of USSGL 153200 | The use of USSGL account 153200 is limited to specific TAS. | | CONCATENATED TAS | | | | | |
| | | | Pass | 015 X6874000 | | | | | |
| | | | Pass | 020 X6511006 | | | | | |
| | | | Pass | 070 X6511004 | | | | | |